

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
MUMBAI BENCH "F", MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER  
AND  
SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**ITA No.949/M/2025  
Assessment Year: 2013-14**

<b>M/s. Dr. Kiran Patel Education Trust,</b> A/1 Neelkamal, S.V. Road, Dahisar (E), Mumbai – 400 068 <b>PAN: AAATK2978D</b>	Vs.	<b>ITO-Exem.,</b> Ward 1(2), Room No.620, 6 <sup>th</sup> Floor, Cumballa Hill, MTNL TE Building, Peddar Road, Dr. Gopalrao Deshmukh Marg, Mumbai – 400 026
(Appellant)		(Respondent)

**Present for:**

Assessee by : Ms. Dinkle Hariya, Ld. A.R.  
Revenue by : Ms. Kavitha Kaushik, Ld. Sr. D.R.

Date of Hearing : 25.04.2025  
Date of Pronouncement : 29.04.2025

**O R D E R**

**Per : Narender Kumar Choudhry, Judicial Member:**

This appeal has been preferred by the Assessee against the order dated 31.12.2024, impugned herein, passed by the Ld. Addl/Joint Commissioner of Income Tax (Appeals) (in short "Ld. Addl./Joint Commissioner") under section 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2013-14.

**2.** In the instant case, the Assessee, being a registered trust under Bombay Public Trust Act, 1950 as educational institution involved in educational activities, had declared its total income at Rs.1,22,567/- by filing its return of income on dated 31.10.2013

which was processed u/s 143(1)(a) of the Act, wherein amount of Rs.6,49,51,680/- spent on the objects of the trust u/s 11(1) of the Act was disallowed and consequently demand of Rs.26,01,85,750/- was raised vide order dated 06.02.2020 u/s 143(1) of the Act passed by the CPC, which was challenged by the Assessee before the Ld. Commissioner, who vide impugned order dismissed the appeal of the Assessee more or less on the reason that the Assessee failed to provide sufficient evidence demonstrating the actual application of Rs.6,49,51,680/- towards charitable activities, whereas Ms. Dinkle Hariya, Ld. Advocate, by demonstrating various documents before us, has claimed that the Revenue Department starting from 2011-12 onwards till 2024-25 has accepted the identical claim of the Assessee u/s 11 of the Act, vide intimation/order u/s 143(1) of the Act and in some of the cases vide assessment orders u/s 143(3) of the Act, except making the addition in the year under consideration, as well as in the case pertaining to A.Y. 2016-17 vide intimation dated 21.02.2018 u/s 143(1) of the Act. However, it is a fact that vide rectification order dated 13.04.2018 u/s 154 of the Act, the identical claim of exemption u/s 11(1)(c) of the Act has been allowed subsequently for the A.Y. 2016-17 case.

**3.** The Ld. D.R. though supported the impugned order, however, not denied the aforesaid factual aspect, as demonstrated by the Ld. Counsel for the Assessee.

**4.** We have given thoughtful considerations to the peculiar facts and circumstances of the case. As observed above, the identical claim of deduction u/s 11(1) of the Act has been allowed to the Assessee in all the years mentioned above, however, the same is disallowed in the year under consideration only, on the reason that the Assessee has failed to provide sufficient evidence demonstrating

the actual application of Rs.6,49,51,680/- towards charitable activities. Thus, considering the peculiar facts and circumstances in totality for the proper and just decision of the case and substantial justice, we are inclined to allow the claim of the Assessee, however, subject to verification by the AO and by affording reasonable opportunity of being heard to the Assessee. Thus, the AO is accordingly directed to allow the claim of the Assessee, by verifying the claim.

**5.** In the result, the appeal filed by the Assessee stands allowed for statistical purposes.

**Order pronounced in the open court on 29.04.2025.**

**Sd/-  
(PRABHASH SHANKAR)  
ACCOUNTANTMEMBER**

**Sd/-  
(NARENDER KUMAR CHOUDHRY)  
JUDICIAL MEMBER**

\* Kishore, Sr. PS

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.